



# RECEIPTS FOR COLLECTIONS

**INDEX CODE: 1702**  
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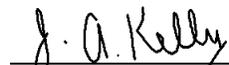
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**I. PROCEDURES**

The following procedures are to be followed when a collection is made from a Sales & Use Tax visit:

- A. Anytime that a payment is made by a taxpayer to FED personnel, a receipt must be issued. This includes payment made by cash, check or money order. Agents will instruct taxpayers opting to pay by check to make checks payable to "Comptroller of Maryland". Checks will be endorsed immediately upon receipt by FED personnel using the stamp provided.
- B. All employees that will be responsible for Sales & Use Tax pickups will be issued cash receipt books.
- C. Receipt books are to be accessible for inspection at any time. Each receipt is numbered and must be accounted for. If it is necessary to void a receipt, DO NOT dispose of the copies. All copies of the voided receipt must be submitted to the administrative agent, the book copy is to remain in the receipt book. Employees will mark the receipt with the word VOID and document on the receipt the reason the void was necessary.
- D. Employees are not to share receipt books.
- E. When a receipt is issued, the issuing employee must sign the receipt as well as the person (taxpayer). All receipts are to be turned into a Revenue Administration Division location that has been approved for money reception.
- F. Employees are to turn in all payments as soon as possible to the Revenue Administration Division. If the payment cannot be taken to a Revenue Administration Division location, the payment and paperwork will be taken to one of the Field Enforcement Bureaus' drop safes.

**II. CANCELLATION: None.**



Jeffrey A. Kelly, Director